

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 07-50895

Case Name: GAS &amp; OIL, INC.

Trustee Name: Robert S. Thomas II

**Balance on hand:**\$ 566,365.56

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00Remaining balance: \$ 566,365.56

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - Robert S. Thomas II	32,336.71	0.00	32,336.71
Trustee, Expenses - Robert S. Thomas II	458.98	0.00	458.98
Charges, U.S. Bankruptcy Court	500.00	0.00	500.00

Total to be paid for chapter 7 administration expenses: \$ 33,295.69Remaining balance: \$ 533,069.87

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00Remaining balance: \$ 533,069.87

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$972,551.58 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
6P	OHIO BUREAU OF WORKERS' COMPENSATION	58,404.53	0.00	32,012.38
14P	City of Akron Tax Department	1,738.98	0.00	953.16
15P	Ohio Department of Taxation	869,602.40	0.00	476,641.91

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23P	Ohio Department of Taxation	42,804.93	0.00	23,462.01
29P	INTERNAL REVENUE SERVICE	0.74	0.00	0.41

Total to be paid for priority claims: \$ 533,069.87

Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 1,636,709.62 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Frito-Lay, Inc.	1,940.16	0.00	0.00
2	OHIO BUREAU OF WORKERS' COMPENSATION	59,315.13	0.00	0.00
3	Western Reserve Group	68,376.39	0.00	0.00
4	Seven Up of Cleveland	1,659.40	0.00	0.00
5	United States Department of Labor, Wage and Hour D	60,103.04	0.00	0.00
7	The Service Delivery Co.	114.80	0.00	0.00
8	Dan Dee Pretzel	879.99	0.00	0.00
9	Herron Foods	262.69	0.00	0.00
10	McKee Food Corporation	1,713.41	0.00	0.00
11	Canal Fulton Provision	534.39	0.00	0.00
12	Ohio Environmental Protection Agency	10,000.00	0.00	0.00
13	Ohio Bur. of Underground Storage Tank Regulations	0.00	0.00	0.00
15U	Ohio Department of Taxation	152,472.08	0.00	0.00
16	Smith's Dairy	3,726.14	0.00	0.00
17	Tommy G. Thornberry	428.22	0.00	0.00
18	Public Utilities Commission of Ohio	121.51	0.00	0.00
19	Republic Waste	0.00	0.00	0.00
20	State of Ohio, Environmental Protection Agency	2,288.77	0.00	0.00
21	State of Ohio, Emergency Response Commission	2,869.18	0.00	0.00
22	Ohio Department of Commerce	452.63	0.00	0.00

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24	Joseph Moneskey, Trustee	894,103.46	0.00	0.00
25	Joseph Moneskey	375,150.00	0.00	0.00
26	Nickles Bakery	198.23	0.00	0.00

Total to be paid for timely general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 519,080.88 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
27	Utica Mutual Insurance Company	19,080.88	0.00	0.00
28	Angela DeCaprio	500,000.00	0.00	0.00

Total to be paid for tardy general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 295,727.94 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
6U	OHIO BUREAU OF WORKERS' COMPENSATION	2,271.36	0.00	0.00
14U	City of Akron Tax Department	640.68	0.00	0.00
15U	Ohio Department of Taxation	280,015.71	0.00	0.00
23U	Ohio Department of Taxation	8,000.00	0.00	0.00
29U	INTERNAL REVENUE SERVICE	4,800.19	0.00	0.00

Total to be paid for subordinated claims: \$ 0.00

Remaining balance: \$ 0.00